

Domestic Extended TDY Guidelines

Office of the Chief Financial Officer

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National Aeronautics and
Space Administration

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NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

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1.0 INTRODUCTION

The information provided in this document is for the purpose of counseling and paying NASA travelers who are on extended TDY for the Agency. It provides a consistent approach to ensure that all Agency travelers are paid by the same guidelines and that the FMR and FTR are adhered to.

1.1 Point of Contact

NASA Shared Services Center
Building 1111, Stennis Space Center, MS 39529
Phone: (877) 677-2123
Fax: (866) 779-6772
Email: NSSC-ContactCenter@mail.nasa.gov

2.0 DEFINITIONS

- Extended TDY: Authorized assignment of a duration more than 30 days
- Reduced Rate: the flat rate allowed for each full day at extended TDY location. Individuals that are on Extended TDY assignments will be reimbursed as follows:
 - 65% of per diem for assignment location (rounded up to the nearest dollar) ([FMR 301-11.203](#))
 - Reimbursement begins at 12:01 a.m. on day after arrival at extended TDY location ([FMR 301-11.205](#))
 - This calculation is valid irrespective of the daily lodging rate for the area, assuming that it does not exceed the rate of conventional lodging (i.e. hotel). Therefore if an individual is able to secure accommodations that are less than the established per diem for a particular area, they may apply the difference to other expenses that occur incident to their TDY assignment. ([FMR 301-11.203](#))
- Daily Fixed Costs: those expenses other than meals authorized in the extended TDY per diem rate. The fixed cost rate is applied on monthly vouchers when the traveler is on annual leave (for any amount of time), returns to the Permanent Duty Station (PDS) for home trips or official duty, or is on secondary travel. Secondary travel is temporary duty to another location other than the PDS. The rate received at the Extended TDY location in these situations is 65% of the **lodging portion** of the per diem rate. ([FMR 301-11.216](#))

Note: Prior to authorization of an extended TDY assignment, the following must be done:

- The authorizing official must determine whether the assignment is in the best interest of the Government.
- The DCFO office (or other office as determined by your Center) shall develop a cost comparison to determine whether the assignment should be authorized as an Extended TDY or Temporary Change of Station/Permanent Change of Station assignment. The cost comparison should be attached to the travel authorization to be used to certify fund availability and process travel voucher claims ([FMR 301-11.202](#))

2.1 Reduced and Fixed Rate Example (See www.gsa.gov for current Per Diem Rates)

Locality	Lodging+M&IE=MaxRate	Extended TDY Reduced Rate (65% of per diem rate)	Fixed rate (65% of the lodging portion of per diem rate only)
Washington DC (HQ)	\$233 + \$64 = \$297.00	\$194.00	\$152.00
Cocoa Beach, FL (KSC)	\$106 + \$44 = \$150.00	\$98.00	\$69.00
Houston, TX (JSC)	\$110 + \$59 = \$169.00	\$110.00	\$72.00
Huntsville, AL (MSFC)	\$84 + 44 = \$128.00	\$84.00	\$55.00

3.0 ALLOWABLE EXTENDED TDY EXPENSES

3.1 Allowable Per Diem Expenses ([FMR 301-11.213](#))

The following is allowed as part of the reduced per diem rate (i.e. 65% rate):

- Rental of a furnished one bedroom or efficiency apartment
- If not furnished, appropriate and necessary furniture can be rented
- Connection, use, and disconnection of utilities
- Basic telephone usage fee (no installation or long distance)
- Basic cable TV service (no premium channels)
- Internet service
- Cost of reasonable fees for cleaning service if not included in lodging charge
- Miscellaneous deposits/fees such as amenity fee, lodging deposit, move-in fee, application fee, garage fee, storage fee, etc. (See Section 3.2 for more details)
- Cost of meals and incidentals

Note: For allowances when you travel home or on secondary travel, see section 4.0 of this guide for further information.

Note: Employees are highly encouraged to select a lodging establishment or residential vendor which accepts the government-issued credit card for payment. If the establishment does not accept the government-issued credit card, the employee may be subject to large amounts of out-of-pocket expenses that could prove to be very burdensome.

3.2 Fees/Deposits

Travelers often incur expenses due to lodging and utility deposits or fees. Some deposits/fees may be reimbursed as part of the reduced lodging rate. They are not reimbursable as a separate miscellaneous expense ([GSBCA 16478-TRAV](#)). Other expenses are non-reimbursable expenses. See the following:

Fees and Deposits Chart

	Reimbursable as part of Reduced Rate	Non Reimbursable
Pet Deposit Fee		X
Amenity Fee	X	
Renters Insurance		X
Lodging Deposit	X	
Utility Connection/Disconnection Deposit	X	
Furniture Delivery Fee	X	
Move-In Deposit/Fee	X	
Lodging Application Fee	X	
Required Garage Fee	X	
Apartment Storage Fee	X	

- Refundable Deposits are not reimbursable.
- Expenses indicated above as non-reimbursable are considered personal expenses and must be paid from personal funds if required and incurred.

3.3 Allowable Miscellaneous Expenses

- Laundry/Dry Cleaning
- Automated Teller Machine (ATM) Fees
- Local transportation/mileage to TDY location from lodging if not provided by other means, e.g. fare subsidy, etc. (may be reimbursed if rental car is not authorized)
- Excess baggage not to exceed 350 lbs. Baggage should be transported in manner most cost effective to Agency. See section 7.0 of this guide for further information.

3.4 Other Allowances

- If authorized, trips to home center every 3 weeks (See section 15 of this guide for further information).
- Periodic return home is justified incident to an extended TDY assignment. Travelers are authorized trips home an average of every 3 weeks, NTE 17 trips per a one year assignment or the prorated equivalent rounded down for trips of a lesser duration. ([FMR 301-11.221](#))
- Fees incurred as a result of breaking a lease as long as extended TDY is cancelled by NASA and prudent efforts were made to obtain a refund. ([FMR 301-11.16](#))

4.0 FIXED LODGING COSTS (FMR 301-11.216)

Fixed Lodging costs are those expenses other than meals authorized in the extended TDY per diem rate. The following items are the kinds of items that are included in the fixed costs:

- An efficiency or one bedroom furnished apartment
- Or if not applicable, an unfurnished efficiency or one bedroom apartment plus the rental of appropriate and necessary furniture

The following expenses are also included in the lodging:

- Basic monthly telephone use fee (does not include installation, long distance calls or Cell Phone use)
- Basic cable TV service
- Cost of reasonable maid service and cleaning charges
- Internet Service

The Fixed Lodging rate applies when the traveler is on annual leave (for any amount of time), returns to PDS on home trips or official business, or is on secondary travel. Secondary travel is temporary duty to locations other than the PDS ([FMR 301-11.226, 301-11.215, 301-11.218,](#))

- The fixed lodging rate is 65% of the **lodging portion** of the per diem rate for the Extended TDY locality. ([FMR 301-11.216](#))

5.0 ENROUTE TRANSPORTATION

- The authorized modes of transportation in order of preference for travel between the permanent duty station and the extended TDY station are:
 - (1) Common Carrier
 - (2) Privately-owned vehicle (POV)
 - (3) Rental Car (last resort)
- Prior to authorization of enroute transportation allowances, a determination shall be made by the authorizing official to ascertain what local transportation is available at the particular extended TDY station. ([FMR 301-11.208 c](#))
- Travel Authorization should indicate the preferred mode of transportation per [FMR 301-11.208, 301-11.209 and 301-11.210](#).
- Before purchasing a non-contract fare the employee must meet one of the exception requirements listed in [FTR 301-10.107](#) and **show approval on the travel authorization** for the non-contract fare. ([FMR 301-10.108](#))
 - Carrier preference is not a valid reason for using a non-contract fare.
 - The Deputy Chief Financial Officer (Finance) or his/her designee at the respective Center must determine that the proposed non-contract transportation is practical and cost effective for the Government.[\(FMR 301-10.108\)](#)

6.0 LODGING ENROUTE

- If the authorized mode of transportation is POV:
 - Per diem (lodging, meals and incidentals) is based on a minimum average driving distance of 300 miles per day ([FTR 302-4.201](#))
 - The first day of travel, employee is entitled to payment of 75% of M&IE at the location where traveler spent the night
 - If no lodging is required on the first day of travel, employee is entitled to payment of 75% of M&IE at the destination per diem rate, provided traveler is in a travel status for more than 12 hours
 - For each full day of travel an employee is in a travel status and lodging is required, they are entitled to payment of full per diem for the locality where they spent the night
 - For each full day of travel an employee is in a travel status and lodging is NOT required, they are entitled to the per diem allowance at the destination M&IE rate.
 - For the day of arrival at the extended TDY station, the per diem allowance will be the same as a full calendar day of enroute travel.
 - Day after arrival at extended TDY location begins payment of reduced per diem for that location. ([FMR 301-11.207](#))
 - POV authorized if cost advantageous to the government, if not then a constructive voucher is required.
- If authorized mode is common carrier:

On the day of travel, the traveler will be paid 75% of M&IE plus lodging NTE allowable lodging rate for extended TDY location. For example, 75% of M&IE rate for Washington DC is = \$64.00 x 75% = \$48.00 plus cost of lodging NTE \$233.00 equals a maximum of \$281.00 for travel day. (See www.gsa.gov for current Per Diem Rates)

6.1 TDY Enroute Example

Washington DC is the extended TDY location. Traveler has been authorized to drive his POV from his PDS at MSFC to Headquarters. Traveler spent the night in Kingsport, TN

(approximately 400 miles from MSFC) then traveled on to the extended TDY location the following day.

Quick Tip
An asterisk (*) in the Special column indicates that a condition has been selected in the Advanced Lodging/M&IE window. [more](#)

For this Document you can:
 Lodging and M&IE expenses

Currency: U.S. Dollar

Lodging/M&IE Data							
Date	Reset	Replicate	Ldg Cost	Ldg Allowed	M & IE Allowed	Per Diem Rate	Special
10/01/08			70.00	70.00	29.25	70.00 / 39.00	
10/02/08			233.00	233.00	48.00	233.00 / 64.00	*
10/03/08			152.00	152.00	42.00	153.00 / 41.00	*
10/04/08			152.00	152.00	42.00	153.00 / 41.00	*
10/05/08			152.00	152.00	42.00	153.00 / 41.00	*
10/06/08			152.00	152.00	42.00	153.00 / 41.00	*
10/07/08			152.00	152.00	42.00	153.00 / 41.00	*
10/08/08			152.00	152.00	42.00	153.00 / 41.00	*
10/09/08			152.00	152.00	42.00	153.00 / 41.00	*

Trusted sites 100%

Lodging plus 75% M&IE at enroute TDY location. First day at extended TDY location, full lodging plus 75% M&IE. Reduced rate of 65% per diem begins on day after arrival at extended TDY location.

Traveler flies to the extended TDY location:

Quick Tip
An asterisk (*) in the Special column indicates that a condition has been selected in the Advanced Lodging/M&IE window. [more](#)

For this Document you can:
 Lodging and M&IE expenses

Currency: U.S. Dollar

Lodging/M&IE Data							
Date	Reset	Replicate	Ldg Cost	Ldg Allowed	M & IE Allowed	Per Diem Rate	Special
10/01/08			233.00	233.00	48.00	233.00 / 64.00	*
10/02/08			152.00	152.00	42.00	233.00 / 64.00	*
10/03/08			152.00	152.00	42.00	233.00 / 64.00	*
10/04/08			152.00	152.00	42.00	233.00 / 64.00	*
10/05/08			152.00	152.00	42.00	233.00 / 64.00	*
10/06/08			152.00	152.00	42.00	233.00 / 64.00	*
10/07/08			152.00	152.00	42.00	233.00 / 64.00	*
10/08/08			152.00	152.00	42.00	233.00 / 64.00	*
10/09/08			152.00	152.00	42.00	233.00 / 64.00	*

Trusted sites 100%

75% M&IE plus full lodging allowed on day of arrival at EXT TDY location. Reduced rate of 65% of per diem begins on day after arrival at EXT TDY location.

7.0 EXCESS BAGGAGE

When a travel assignment is 30 days or longer, travelers may be authorized up to 350 lbs. of excess baggage. Justification must be in connection with the extended TDY assignment and transportation of baggage must be in the manner most cost-effective to the Agency ([FMR 301-11.225](#))

- When driving:
 - Travelers may ship (UPS/Fed Express, etc.) ground service up to 350 lbs. in addition to what they can carry in their POV, if authorized.
 - Travelers may rent a trailer/truck (U-Haul, etc.) to carry any additional items to the extended TDY location. However, a cost comparison is required from the traveler showing that renting a trailer/truck is more advantageous to the government than the cost of airfare plus excess baggage or POV plus shipment of 350 lbs.

- When flying:

Excess baggage is allowed up to 350 lbs., justification to authorizing official is required.

Suggested websites to obtain cost comparison information is www.fedex.com or www.ups.com.

Note: The General Services Board of Contract Appeals (GSBCA) has ruled that the shipment of furniture is not an allowable expense in conjunction with temporary duty travel ([GSBCA 16699-TRAV](#)).

8.0 RENTAL CAR AUTHORIZATION

An employee, who has been authorized use of a POV on a personal preference basis, or as advantageous to the Government, can be authorized use of a rental car. However it must be justified as advantageous to the Government and not merely a personal convenience. This applies to both the extended TDY site and when the employee returns to the permanent duty station on official business. An employee should never be authorized a rental car at the TDY site because the family accompanied the employee who needs use of the POV. ([FMR 301-11.211](#))

9.0 CASH ADVANCE

Government Credit Card Advances

- NASA travelers may receive a travel advance with the Government-issued travel charge card by cash withdrawal at ATM machines or at bank facilities.
- A weekly cash limit of \$300 is established by the Agency but this limit may be increased to \$1500 in coordination with the Center Agency Program Coordinator (CAPC). The CAPC should be contacted prior to the employee departing on travel.
- Repayment of travel advances from a Government-issued charge card is due in full on the next 30 day billing cycle

Electronic Fund Transfer (EFT) Cash Advances

- EFT cash advances may be issued for the following individuals:
 - Travelers without a Government-issued travel card.
 - Foreign travelers going to locations in which access to Automatic Teller Machines (ATM's) is limited. ([FMR 301-51.204](#))
- Cash advances will be issued on a case-by-case basis only if approved by the Authorizing Official
- Cash advances must be authorized on travel orders. The Advance portion of the Travel Manager Authorization must be completed and faxed to the NSSC at 1-866-779-6772.
- The maximum amount of a cash advance is for 45 days at the reduced Per Diem rate (i.e., 65% of Per Diem rate) for example:

Per Diem for DC is \$297 x 65% = \$194 Reduced rate of \$194 x 45 days = \$8,730

See www.gsa.gov for current Per Diem Rates

Repayment of EFT cash advances begins on the second monthly voucher; equal deductions will be made to reclaim the advance. ([FMR 301-71.305](#))

- Example: \$3,000 EFT cash advance issued and extended TDY period is 1 year. Beginning on the 2nd monthly voucher, \$300 will be deducted from the reimbursement to ensure that all \$3,000 is paid by the last monthly voucher.

Note: If an EFT Cash Advance is issued, travelers MUST voucher against the same accounting code from which the Travel Advance was issued. If there are multiple lines of funding involved, the voucher amount allocated against the "advanced" line of funding must be equivalent to the monthly reduced amount. For example, a traveler is issued an advance of \$1200 for a 7 month EXT TDY assignment. Each month, the voucher will be reduced by \$200 to liquidate the advance (excluding the first month). If the advance of \$1200 is issued from WBS 354.21.01.01 FUND ESAX22008D, then the voucher MUST allocate at least \$200 to this same funding line in order to properly reduce the advance.

10.0 FILING TRAVEL VOUCHERS

Traveler should:

- Submit a voucher on a monthly basis (FMR 301-52.7)
 - Please note that payments are not made during the last three (3) business days of the month or on the first business day of the following month for month end close out purposes. For example, the last day to make payments for July 2008 would be July 28, 2008. The next payment date would be the second business day of the following month, August 4, 2008.
 - Employees are encouraged to submit their voucher and have it "Management Approved" by their supervisor/manager at least 4 business days prior to the last payment date to allow enough time for audit prior to payment. For example, the voucher would need to be "Management Approved" by the supervisor/manager on July 22, 2008 to allow time for audit and payment by July 28, 2008. The NSSC must have required receipts (i.e., lodging and any expense over \$75) in order to audit voucher for payment.
 - Employees may submit their first voucher for less than 30 days in order to arrange recurring payments at a more convenient time of the month. For example, an employee may submit the first voucher for 18 days rather than 30 in order to plan for payment to be made prior to month end closing activities or for another part of the month more convenient for paying extended TDY expenses.
- Submit a copy of signed lease agreement with the 1st monthly voucher
- Submit a copy of any receipts for items over \$75.00

Once the NSSC has audited the Extended TDY voucher, adjustments will be notated in the Comments section (section 13) of the voucher.

NOTE: VOUCHERS MAY BE HELD BY THE NSSC UNTIL ALL REQUIRED DOCUMENTATION IS RECEIVED

11.0 CLAIMING REIMBURSEMENT ON WEEKENDS

Traveler is paid the reduced extended TDY rate (i.e., 65%) for weekends as long as they are not in a leave status both Friday afternoon and Monday morning. For example, if a traveler takes annual leave Friday afternoon **and** Monday morning, they will not receive the full 65% reduced rate. They will only be paid Daily Fixed Lodging Costs for Saturday and Sunday, which is 65% of **the lodging portion** of the per diem rate.

12.0 IF SPOUSE IS ON DETAIL TOO

If two employees (spouse) are on extended TDY at the same location:

- One will receive the reduced per diem rate (65%)
- The other will receive 65% of the M&IE (rounded up to the nearest whole dollar)
- Mr. & Mrs. Jones are on Extended TDY to MSFC in Huntsville, AL where the Per Diem is \$128 (\$84 Lodging and \$44 M&IE). Mr. Jones would receive 65% of the reduced per diem rate = \$84.00. Mrs. Jones would receive 65% of the M&IE (\$44 x 65% = \$29.00)

If no lodging is required (i.e., staying with friends or family)

- Travelers will be reimbursed 65% of the M&IE rate (rounded up to the nearest whole dollar)

There is no authority for NASA to pay per diem expenses for any family members who are not NASA employees at the extended TDY site. An employee who decides to take family members along on the extended TDY assignment should be prepared to pay for all their related expenses. ([FMR 301-11.213](#))

13.0 SECONDARY TRAVEL

When a traveler is on extended TDY and is requested to perform TDY at another location (other than their permanent duty station), this is considered Secondary Travel.

- Fixed lodging rate will be authorized at the extended TDY location, while on secondary travel travelers cannot claim M&IE at the extended TDY location. This rate is 65% of the **lodging portion** of the per diem rate.
- Travelers will receive the Fixed Lodging rate on their monthly extended TDY voucher for the days they were on secondary travel.
- Monthly extended TDY vouchers must have the secondary travel dates and authorization number annotated in the comments section.
- Secondary Travel vouchers and monthly extended TDY vouchers should be compared to ensure there is no overlap in payment of expenses.

When NASA travelers perform secondary travel they are reimbursed at the fixed lodging rate at the extended TDY location plus the expenses related to the TDY travel. ([FMR 301-11.218](#))

13.1 Secondary Travel Example

Traveler is on Extended TDY to Headquarters. Traveler has been authorized to travel to KSC for a meeting from 10/13/08 through 10/16/08. The lodging and M&IE expenses on the extended TDY voucher would be shown as:

Date	Per Diem	Lodging	M&IE	Total
10/05/08	152.00	152.00	42.00	233.00 / 64.00
10/06/08	152.00	152.00	42.00	233.00 / 64.00
10/07/08	152.00	152.00	42.00	233.00 / 64.00
10/08/08	152.00	152.00	42.00	233.00 / 64.00
10/09/08	152.00	152.00	42.00	233.00 / 64.00
10/10/08	152.00	152.00	42.00	233.00 / 64.00
10/11/08	152.00	152.00	42.00	233.00 / 64.00
10/12/08	152.00	152.00	42.00	233.00 / 64.00
10/13/08	152.00	152.00	0.00	233.00 / 64.00
10/14/08	152.00	152.00	0.00	233.00 / 64.00
10/15/08	152.00	152.00	0.00	233.00 / 64.00
10/16/08	152.00	152.00	0.00	233.00 / 64.00
10/17/08	152.00	152.00	42.00	233.00 / 64.00
10/18/08	152.00	152.00	42.00	233.00 / 64.00
10/19/08	152.00	152.00	42.00	233.00 / 64.00
10/20/08	152.00	152.00	42.00	233.00 / 64.00
10/21/08	152.00	152.00	42.00	233.00 / 64.00

Days of secondary TDY to KSC \$0.00 M&IE. Lodging remains the same.

Include a note in the Comments section:

Enter Comments

Seperate travel authorized to KSC- TA 76-***** from 10/13/08-10/16/08. KSC will reimburse traveler for seperate travel. Traveler is claiming lodging expenses only at the EXT TDY location.

Document Status

Document Status ADJUSTED Awaiting: NSSC Group 003A

Status To Apply	Signature PIN	Remarks
A TRAVEL AGENT		

☐ Stamp Without Adjustment

Stamp and Route

14.0 LEAVE

Annual Leave

- Travelers will only receive the fixed lodging rate (65% of the lodging portion of the per diem rate) on their monthly voucher if they take any amount of leave on any work day
- Travelers will only receive fixed lodging rate (65% of the lodging portion of the per diem rate) on non-work days if they are in a 'leave status' at the ending of the work day before **and** the beginning of the work day after non-work days ([FMR 301-11.226](#))

Sick Leave

- If travelers take sick leave, they will receive the regular extended TDY rate ([FTR 301-30.4](#))

Note: NASA will not pay an allowance for subsistence expenses for any paid or non-paid non-work status during your prescribed working hours unless **emergency travel** is involved due to an incapacitating illness or injury, in which case the rules of [FTR 301-30](#) govern. ([FMR 301-11.21](#))

14.1 Leave Example

Traveler works 6 hours on Friday (10/17) and takes 2 hours of leave. AL is also taken on Monday (10/20). Traveler returns to work on Tuesday (10/21). The monthly voucher should look like this:

GTM 8.2 CIV Web Application - Windows Internet Explorer

https://nasatravel.ifmp.nasa.gov/cgi-bin/wspd.cgi.sh/WService=WSproc

File Edit View Favorites Tools Help

GTM 8.2 CIV Web Application

powered by Galco Information Network

Travel Manager 8.2

Setup Reports Logout Help

Document Preparation

User: NSSC Group 004A
 Traveler: JAMES PETERS
 Voucher: 10-KA008-11DCOc1 (10-K0800247)

- Document Summary
- Trip Number
- Traveler
- Itinerary
- Ticketed Trans
- Expenses
- Lodging/M&IE**
- Accounting
- Totals
- Document Status
- Perform Pre-Audits
- Preview Document
- Close Document

10/09/08			152.00	152.00	42.00	233.00 / 64.00	*
10/10/08			152.00	152.00	42.00	233.00 / 64.00	*
10/11/08			152.00	152.00	42.00	233.00 / 64.00	*
10/12/08			152.00	152.00	42.00	233.00 / 64.00	*
10/13/08			152.00	152.00	42.00	233.00 / 64.00	*
10/14/08			152.00	152.00	42.00	233.00 / 64.00	*
10/15/08			152.00	152.00	42.00	233.00 / 64.00	*
10/16/08			152.00	152.00	42.00	233.00 / 64.00	*
10/17/08			152.00	152.00	0.00	233.00 / 64.00	*
10/18/08			152.00	152.00	0.00	233.00 / 64.00	*
10/19/08			152.00	152.00	0.00	233.00 / 64.00	*
10/20/08			152.00	152.00	0.00	233.00 / 64.00	*
10/21/08			152.00	152.00	42.00	233.00 / 64.00	*
10/22/08			152.00	152.00	42.00	233.00 / 64.00	*
10/23/08			152.00	152.00	42.00	233.00 / 64.00	*
10/24/08			152.00	152.00	42.00	233.00 / 64.00	*
10/25/08			152.00	152.00	42.00	233.00 / 64.00	*

Annual leave 10/17-10/20=
 \$0.00 M&IE
 Lodging cost
 Remains the same

Done Trusted sites 100%

15.0 TRAVEL TO PERMANENT DUTY STATION

Travel to Permanent Duty Station includes personal home trips as well as official trips where the employee has been called back for official duty.

- Authorized trips home an average of every 3 weeks, NTE 17 trips per a one year assignment or the prorated equivalent rounded down for trips of a lesser duration. For example, a six month assignment should not exceed 8 trips.
- On day of departure from extended TDY location and on day of return to extended TDY location, traveler is entitled to 75% M&IE plus fixed lodging at the extended TDY location.
- No per diem (lodging or M&IE) is paid at the home center.
- Travelers will receive the fixed lodging rate (65% of the lodging portion of the per diem rate at the Extended TDY location) on their monthly voucher for the days they were at their home center. ([FMR 301-11.221](#))

15.1 Travel To Permanent Duty Station Example

Traveler is on Extended TDY to Headquarters. Traveler has been authorized a trip home to his PDS at MSFC, from 10/24/08 – 10/27/08.

Travel Manager® 8.2

Logout Help Document Preparation

10/14/08			152.00	152.00	42.00	233.00 / 64.00	*			
10/15/08			152.00	152.00	42.00	233.00 / 64.00	*			
10/16/08			152.00	152.00	42.00	233.00 / 64.00	*			
10/17/08			152.00	152.00	42.00	233.00 / 64.00	*			
10/18/08			152.00	152.00	42.00	233.00 / 64.00	*			
10/19/08			152.00	152.00	42.00	233.00 / 64.00	*			
10/20/08			152.00	152.00	42.00	233.00 / 64.00	*			
10/21/08			152.00	152.00	42.00	233.00 / 64.00	*			
10/22/08			152.00	152.00	42.00	233.00 / 64.00	*			
10/23/08			152.00	152.00	42.00	233.00 / 64.00	*			
10/24/08			152.00	152.00	48.00	233.00 / 64.00	*			
10/25/08			152.00	152.00	0.00	233.00 / 64.00	*			
10/26/08			152.00	152.00	0.00	233.00 / 64.00	*			
10/27/08			152.00	152.00	48.00	233.00 / 64.00	*			
10/28/08			152.00	152.00	42.00	233.00 / 64.00	*			
10/29/08			152.00	152.00	42.00	233.00 / 64.00	*			
10/30/08			152.00	152.00	42.00	233.00 / 64.00	*			

75% M&IE on travel days to and from, lodging will remain the same.

Trusted sites 100%

16.0 NSSC'S RESPONSIBILITIES

- Assist employee on authorized expenditures for extended TDY.
- Process and audit extended TDY vouchers.
 - Adjustments to an extended TDY voucher will be documented in the comments section (section 13) of the voucher.

17.0 CENTER'S RESPONSIBILITIES

- Complete a cost comparison to determine whether Extended TDY is more advantageous and should be authorized over a Temporary or Permanent Change of Station (FMR 301-11.202).
- Ensure sufficient funding is in place.
- Ensure sufficient funding is in place and the appropriate accounting data is used (e.g., Fund, WBS, etc)
- Verify employee's travel charge card and verify that the card is activated. Ensure credit and cash limits are adequate for authorized travel.

18.0 WHEN REGULAR TDY TURNS INTO EXTENDED TDY

- If during regular travel of 30 days or less, NASA management decides that the duration of the assignment will exceed an additional 30 days, or if a second extension is authorized, the reimbursement rate change will be effective on the date the authorizing official makes the determination that an extension is required. [\(FMR 301-11.204\)](#)

19.0 TRAVEL THAT EXTENDS OVER ONE YEAR

Returning to the PDS and creating a new set of orders to return to the same extended TDY location does not circumvent the fact that the extended TDY is taxable if the total from both sets of authorizations exceed one year.

If the extended TDY is realistically expected to last for more than one year, whether or not it actually lasts for more than one year the IRS considers this to be an indefinite assignment. A series of assignments to the same location, all for short periods but that together cover a long period, may be considered an indefinite assignment. Travelers are required to include in their income any travel reimbursements they receive when the extended TDY becomes an indefinite assignment. ([IRS Publication 463](#))

20.0 INCOME TAX REIMBURSEMENT ALLOWANCE (ITRA)

Per IRS Publication 463, long term assignments in excess of one year are considered to be income by the IRS and NASA is obligated to report all reimbursements as income to the employee from the point it can be reasonably determined that the assignment will exceed 365 days. ([FMR 301-11.201](#))

When it has been determined that travel will extend over 365 days, the NSSC will be notified so they may begin deducting federal taxes from the subsequent monthly vouchers. The amount of deduction is determined by the IRS for all taxable reimbursements. This information is then forwarded to DOI and must also be sent to the traveler for filing of their ITRA.

21.0 REFERENCES

Link to Federal Travel Regulations (FTR): www.gsa.gov

Go to Home/About GSA/References/Federal Travel Regulations

Link to NASA's Financial Management Requirements (FMR):

http://www.nasa.gov/offices/ocfo/references/ocfo_fmr_detail.html

See Volume 12: Travel

Link to NSSC Website - <https://www.nssc.nasa.gov/portal/site/customerservice>

Appendix A – Acronyms and Abbreviations

APC	Agency Program Coordinator
ATM	Automated Teller Machine
DOI	Department of the Interior
EFT	Electronic Funds Transfer
FMR	Financial Management Requirements
FTR	Federal Travel Regulations
FY	Fiscal Year
GRC	Glenn Research Center
GSBCA	General Services Board of Contract Appeals
HQ	Headquarters
IRS	Internal Revenue Service
ITRA	Income Tax Reimbursement Allowance
JSC	Johnson Space Center
KSC	Kennedy Space Center
M&IE	Meals and Incidental Expenses
MSFC	Marshall Space Flight Center
NSSC	NASA Shared Services Center
NTE	Not to Exceed
OCFO	Office of the Chief Financial Officer
PDS	Permanent Duty Station
POV	Privately Owned Vehicle
TDY	Temporary Duty